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GOVERNMENT OF GOA

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No. 2

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

No. CCT/26-2/2018-19/55

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), read with sub-rule (5) of Rule 61 of the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. CCT/26-2/2018-19/54/02 dated the 31st March, 2020, published in the Extraordinary Official Gazette, Series II No. 1 dated 2nd April, 2020, namely:-

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely:

"Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of upto rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Goa, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.

Hemant Kumar, IAS, Commissioner of State Tax.

Panaji, 08th April, 2020.

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